

the number and value of parcels which were insured for over £2, and the total premiums received for insurance thereof (a) at the chief office, (b) at each sub-office in the district. The return is to be compiled from the office copy of the parcel-insurance certificate, but on no account must ordinary postage on parcels be included in the statement.

DEMURRAGE.

686. (a.) The parcels from places beyond New Zealand remaining in the office to be called for must be examined daily with a view of ascertaining what parcels have become liable to demurrage (see Guide). "Demurrage-due" labels must be affixed to all such parcels. At the time of delivery of a parcel chargeable with demurrage the amount due is to be affixed in postage and revenue stamps to the receipt for the parcel given by the addressee. The date when parcels will become chargeable with demurrage must be written in the Invoice-parcels Book before the first entry for each day. At chief post-offices all parcels subject to demurrage must be entered in the Invoice-parcels Book; and when the demurrage is collected the amount is to be indicated in red ink in the column headed "How disposed of."

(b.) All demurrage charges are to be enforced in strict accordance with the regulations, and no reduction or cancellation of charges is to be made without the approval of the Secretary.

PARCELS: PREPAYMENT OF CUSTOMS AND OTHER CHARGES.

687. The payment of Customs and other charges on parcels addressed to the Australian States, Papua, the Union of South Africa, and Rhodesia may be guaranteed by the sender, who must pay a fee of 6d. and a deposit of 2s. for every 4s. or fraction of 4s. of the declared value of the parcel, and sign an agreement (P.P. 47) to pay the balance of any charges which may be levied on the parcel. In the case of Australia, an additional deposit, representing the fixed duty, apart from the *ad valorem* duty, is required on certain articles of apparel and attire (see Guide). A final settlement will take place when the amount due has been notified by the country of destination. An agreement to pay charges under this arrangement must not be accepted when the sender is only a temporary resident of New Zealand or is unable to give a settled address in the Dominion.

688. (a.) The officer accepting a parcel under the foregoing system must see that the parcel has been marked by the sender "To be delivered free of charge," and that the fee and deposit, according to scale, have been correctly affixed in stamps to the form and the form signed by the sender. He must then fill in the receipt at the foot of the form, and hand it back to the sender.

(b.) A label with the words "To be delivered free of charge" (P.P. 33) must be affixed to the parcel, which must then be forwarded, together with the form P.P. 47, to the office from which the parcel will be despatched to its destination.

(c.) At the final office of despatch a franking-note (P.P. 25) must be prepared and forwarded with the parcel. The words "Free of charge" must be shown on the parcel-bill against the entry, and the form P.P. 47 must be attached to the copy of the parcel-bill which is sent to the Secretary.

689. (a.) Senders of parcels posted in the United Kingdom, Australia, Papua, the Union of South Africa, and Rhodesia and addressed to New Zealand may defray all charges arising on them, such as Custom duties, redirection fees, &c. Such parcels will be superscribed "Free of all charge," and should be accompanied by a parcel-franking notice. After assessment, the amount of the Customs duty and other charges should be entered in detail on the franking-notice form, and also advised, under "Remarks," opposite the entry on the copy of the parcel-bill which is sent to the